



Office of the City Manager

CONSENT CALENDAR  
May 11, 2021

To: Honorable Mayor and Members of the City Council

From: Dee Williams-Ridley, City Manager

Submitted by: LaTanya Bellow, Director of Human Resources

Subject: Salary: Accountant II Internal Alignment

RECOMMENDATION

Adopt a Resolution amending Resolution No. 68,626 N.S. Classification and Salary Resolution for Service Employees International Union Local 1021 Community Services and Part-Time Recreation Leaders Association, to increase the salary range for Accountant II, 6.8%, to an hourly salary range of \$45.6375 - \$54.1916 effective March 30, 2021.

FISCAL IMPACTS OF RECOMMENDATION

The estimated cost to increase the salary for the incumbents in the Accountant II position is approximately \$18,713.14 over a one year period.

CURRENT SITUATION AND ITS EFFECTS

The Accountant II classification salary structure had closely aligned with the Auditor II, Associate Management Analyst, and Community Service Specialist II classifications. Between 1996 and 2020, the monthly difference grew from \$35 to \$602.

The growing salary disparity has caused dissatisfaction and morale issues within the Accountant II employees.

BACKGROUND

Employees in the Accountant II classification raised concerns over the years to Director of Finance Henry Oyekanmi that the Accountant II salary range had previously aligned closely with the Auditor II, Associate Management Analyst, and Community Service Specialist II classification, but now the monthly salary difference is several hundred dollars.

Human Resources met with SEIU CSU leadership and the Accountant II employees to understand the background and the reason the classifications were no longer in alignment. The Union's presentation showed that in 1996 the monthly difference between identified classifications was \$35 that grew to \$602 by 2020.

The Union said they were most interested in keeping the classifications aligned and retaining their current employees and not requesting back pay.

In order to bring internal equity back to this classification group and to retain the current Accountant II employees, Mr. Oyekanmi and Ms. Bellow made a recommendation to Dee Williams-Ridley, City Manager, to increase the Accountant II salary range 6.8% to the level of Auditor II, Associate Management Analyst and Community Service Specialist II. Ms. Williams-Ridley is in agreement.

On March 1, 2021, the Personnel Board reviewed and approved the salary recommendations.

ENVIRONMENTAL SUSTAINABILITY

There are no identifiable environmental effects or opportunities associated with the subject of this report.

RATIONALE FOR RECOMMENDATION

It has been the policy of the City to create the necessary classification and salary schedule to accommodate new duties and responsibilities, reflect programmatic changes, maintain competitive salaries and, when applicable, comply with regulatory requirements.

ALTERNATIVE ACTIONS CONSIDERED

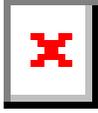
None

CONTACT PERSON

LaTanya Bellow, Director of Human Resources, (510) 981-6807

Attachments:

1. Class Specification – Accountant II
2. Resolution and Exhibit A – Salary Schedule



Class Code:  
21170

## Accountant II

Bargaining Unit: Service Employees International  
Union, Local 1021 (Comm Svcs & PT Rec Leaders)

CITY OF BERKELEY  
Established Date: Oct 1, 2004  
Revision Date: March 30, 2021

### SALARY RANGE

\$45.64 - \$54.19 Hourly  
\$3,651.20- \$4,335.20 Biweekly  
\$7,910.93- \$9,392.93 Monthly  
\$94,931.20 - \$112,715.20 Annually

### DESCRIPTION:

#### DEFINITION

Under general supervision, performs professional accounting and other technical financial analysis at a medium level of complexity in the Accounting Division of the Finance Department or in another department; performs related work as assigned.

#### CLASS CHARACTERISTICS

This is the journey level class in the professional accountant series. Positions in this class are expected to independently perform the full range of accounting duties and may have direct responsibility for performing one or more of the following activities: bank reconciliation; general accounting monthly closings; general accounting data entry; preparation of city-wide indirect cost allocation plans; accounting for the City's investment transactions; coordination of the preparation of schedules and work papers for the City's external auditors; preparation of the various required State Controller's Office reports; preparation of quarterly payroll and sales tax returns; coordination of the timely remittance of debt service payments to the fiscal agent (s) or lessor(s); maintenance of the books of accounts for the Berkeley Redevelopment Agency (BRA); maintenance of accounting chart of accounts; preparation or review of the year-end grants and other receivable entries; reconciliation of the general ledger control accounts to the subsidiary ledgers; and assist in the preparation of the City's Comprehensive Annual Financial Report (CAFR).

Employees perform the full range of duties as assigned, and have a thorough knowledge of governmental accounting principles and practices. Incumbents at this level typically receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating policies and procedures of the work unit. This class is distinguished from Senior Accountant, which has supervisory responsibilities for staff and activities, more in depth accounting experience, a more thorough knowledge of governmental accounting principles and practices, and is assigned the more complex accounting projects.

EXAMPLES OF DUTIES:

The following list of duties is intended only to describe the various types of work that may be performed and the level of technical complexity of the assignment(s) and is not intended to be an all-inclusive list of duties. The omission of a specific duty statement does not exclude it from the position if the work is consistent with the concept of the classification, or is similar or closely related to another duty statement.

1. Assists in coordinating citywide grant billing, recording, and reporting activities;
2. May review and supervise the work of Accountant I's and support staff assigned to the activity, in relation to the tasks reflected in the annual work plan, in order to meet the division objectives;
3. Assists in the evaluation, training and development of Accountant I's and support staff;
4. Assists in the research, evaluation and implementation of new Governmental Accounting Standards Board (GASB) Statements;
5. Performs the monthly closing of each accounting period and distributes revenue and expenditure budget worksheets to managers and financial decision makers throughout the City;
6. Maintains the general ledger, and prepares annual and periodic financial statements, for the Berkeley Redevelopment Agency;
7. Assists in the preparation of the City's Comprehensive Annual Financial Report (CAFR);
8. Reviews accounting documents to ensure accuracy of information and calculations and may make correcting entries;
9. Prepares or assists in preparing financial statements, financial reports, and financial analysis; and maintains or assists in maintaining general and subsidiary ledgers and supporting schedules for a variety of accounts;
10. Prepares the reconciliation of the City's bank accounts to the general ledger control account balances;
11. Updates and maintains the City's long-term debt payment schedules, and ensures debt service payments are made on a timely basis;
12. Prepares the City's annual indirect cost allocation plan in compliance with federal regulations, and for internal costing or charging purposes;
13. Prepares or reviews the quarterly sales and payroll tax returns accurately and in a timely manner;
14. Prepares accurate calculations of the budget-basis fund balance (i.e., available cash balance) for every City fund;
15. Attends conferences and seminars to receive updated information on new governmental accounting

statements and other regulations;

16. Maintains an up-to-date chart of accounts, which includes all changes in funds, division/activities, function/service code, and element/object code;

17. Prepares annual financial reports as required by the State Controller's Office;

18. Prepares timely monthly billings to the Berkeley Housing Authority, the Redevelopment Agency, and other funds for reimbursement to the City's General Fund;

19. Assists in the installation of new accounting systems and procedures, and instructs others in their use;

20. Perform revenue audits and compliance reviews and assists in developing standards for cash handling and fraud prevention procedures;

21. Performs cost and rate studies and performs other analyses as requested; and

22. Performs related duties as assigned.

**KNOWLEDGE AND ABILITIES:**

Note: The level and scope of the knowledge, skills and abilities listed below are related to job duties as defined under Class Characteristics.

Knowledge of:

1. Generally accepted accounting principles and practices for municipal governments;

2. Cost accounting;

3. Budgeting principles and practices and the differences between budget-basis accounting (when the budget is not based on GAAP), and accounting based on generally accepted accounting principles (GAAP);

4. Principles and practices of business data processing and the applications to accounting and financial management;

5. Laws regulating public finance and fiscal operations;

6. Budgeting principles and practices;

7. Modern office procedures, practices, methods and equipment including use of standard personal computer software programs such as Microsoft Word and Microsoft Excel and basic automated data base applications; and

8. How to perform revenue audits and compliance reviews/audits.

Skill in and ability to:

1. Review and interpret financial statements, reports, transactions, and records;
2. Verify the accuracy of accounting and financial data;
3. Ensure proper authorization and documentation for disbursements and other transactions;
4. Analyze, post, balance and reconcile financial data ledgers and accounts;
5. Make accurate basic financial calculations;
6. Direct and review the work of lower-level accounting personnel in specified work areas;
7. Make sound independent judgments within established guidelines;
8. Prepare clear, concise and complete financial reports and statements; and
9. Establish and maintain effective working relations with those contacted in the course of work.

MINIMUM QUALIFICATIONS:

A TYPICAL WAY OF GAINING THE KNOWLEDGE AND SKILLS OUTLINED ABOVE IS: Possession of a Bachelor's Degree from a four-year college or university in accounting, or a closely related field, which included at least 24 units total consisting of intermediate advanced governmental and cost accounting, and two (2) years of professional accounting experience, preferably in a governmental or public agency.

CLASSIFICATION HISTORY:

Established: 11/88

Revised: 3/21

RESOLUTION NO. ##,###-N.S.

CLASSIFICATION AND SALARY RESOLUTION FOR SERVICE EMPLOYEES  
INTERNATIONAL UNION LOCAL 1021 COMMUNITY SERVICES AND PART-TIME  
RECREATION LEADERS ASSOCIATION AND AMENDING RESOLUTION NO. 68,626-  
N.S.

WHEREAS, the Human Resources Department maintains the Classification and Compensation plan for the City of Berkeley; and

WHEREAS, Department of Finance and Human Resources Department have completed a classification and salary review; and

WHEREAS, the Human Resources Department has completed a comprehensive classification review and a salary survey; and

WHEREAS, the Personnel Board recommended on March 1, 2021 the increase the Salary Schedule for Accountant II for internal alignment to the Auditor II, Associate Management Analyst, and Community Service Specialist II classifications, to a hourly 5-step salary range of \$45.6375, \$47.6297, \$49.7830, \$51.9198, \$54.1916; and

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that Resolution No. 68,626-N.S., Classification and Salary Resolution for Service Employees International Union Local 1021 Community Services and Part-Time Recreation Leaders Association is amended to increase the salary range for Accountant II to an hourly salary structure shown below effective March 30, 2021.

<b>Classification</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
Accountant II	45.6375	47.6297	49.7830	51.9198	54.1916

**Exhibit A – Salary Ranges as of October 20, 2019  
(2.0% Salary Increase)**

Job Code	Rep Unit	Classification Title	FLSA	Step 1	Step 2	Step 3	Step 4	Step 5
21070	L	Accountant I	N	36.6059	38.1754	39.7206	41.3789	43.2070
21170	L	Accountant II	N	45.6375	47.6297	49.7830	51.9198	54.1916
28230	L	Applications Programmer/Analyst I	N	44.3794	46.2714	48.3484	50.4780	52.6605
28220	L	Applications Programmer/Analyst II	N	48.4276	50.5659	52.8453	55.2301	57.7296
22280	L	Architect	E	55.0542	57.6856	60.4751	63.3791	66.3799
22270	L	Assistant Architect	E	47.1867	49.3428	51.7012	54.2184	56.8845
24060	G1	Assistant Environmental Health Specialist	N	0	0	38.7826	40.8594	42.4871
28090	L	Assistant Management Analyst	N	36.5826	38.1667	39.7151	41.3521	43.1827
54040	G1	Assistant Mental Health Clinician	N	30.7832	31.8743	32.8954	34.0481	35.7644
29200	L	Assistant Planner	N	36.8110	38.4304	39.9795	41.6691	43.4731
28100	L	Associate Management Analyst	N	45.6375	47.6296	49.7830	51.9198	54.1917
29030	L	Associate Planner	N	44.4500	46.4123	48.2955	50.4515	52.7660
21340	L	Auditor I	N	36.6059	38.1754	39.7206	41.3789	43.2070
21160	L	Auditor II	N	45.6375	47.7908	49.8339	51.9789	54.1917
26070	IA	Automation Librarian	N	44.2388	46.2979	48.4802	50.8035	53.2942
24780	G1	Behavioral Health Clinician I	E	39.1624	40.8047	42.4792	44.1862	45.9335
24790	G1	Behavioral Health Clinician II	E	43.1346	44.8496	46.6210	48.4817	50.3829
37060	L	Building Inspector I (Certified)	N	43.4465	45.3298	47.3891	49.3866	51.5428
37050	L	Building Inspector II	N	44.7665	46.7029	48.8236	50.8827	53.1093
37070	L	Building Inspector II (Certified)	N	46.5708	48.5684	50.7774	52.9247	55.2390
35160	L	Building Plans Examiner	N	46.5708	48.5684	50.7774	52.9247	55.2390
28020	L	Buyer	N	39.1346	40.8771	42.4963	44.2739	46.1834
96080	IA	Central Library Circulation Supervisor	N	34.6464	36.1158	37.6738	39.3018	41.3433
24110	G1	Clinical Psychologist	E	47.7148	49.5716	51.5339	53.5494	55.7053
33090	L	Code Enforcement Officer I	N	34.4089	36.0106	37.6823	39.4428	41.2904
33100	L	Code Enforcement Officer II	N	41.7747	43.5786	45.5586	47.4772	49.5626
28330	L	Community Development Project Coordinator	E	47.5210	49.8003	52.2557	54.8165	57.4566
55070	G1	Community Health Worker	N	0	28.3545	28.9966	29.7185	31.1881
55370	G1	Community Health Worker Specialist	N	30.7832	31.8743	32.8954	34.0481	35.7644
28080	L	Community Services Specialist I	N	36.6059	38.1754	39.7206	41.3789	43.2070
28120	L	Community Services Specialist II	N	45.6375	47.6296	49.7830	51.9198	54.1917
28320	L	Disability Services Specialist	N	45.6375	47.6296	49.7830	51.9198	54.1917
28840	L	Emergency Services Coordinator	N	45.6390	47.6386	49.7781	51.9172	54.1961
28830	L	Environmental Compliance Specialist	E	49.4283	51.1759	53.1012	55.2206	57.2752
24220	G1	Epidemiologist	E	39.3084	41.2723	43.3343	45.5008	47.7778
41050	L	Field Representative	N	0	0	34.1358	35.5176	37.1191

Job Code	Rep Unit	Classification Title	FLSA	Step 1	Step 2	Step 3	Step 4	Step 5
35090	L	Fire and Life Safety Plans Examiner	N	51.3229	53.5405	55.9692	58.3365	60.9238
75070	L	Fire Prevention Inspector	N	41.7747	43.5786	45.5586	47.4772	49.5626
24590	G1	Hazardous Materials Specialist I	N	43.5256	45.0482	46.7469	48.6037	50.4426
24560	G1	Hazardous Materials Specialist II	N	49.4308	51.1731	53.1002	55.2212	57.2804
24190	G1	Health Educator	E	43.0578	44.7253	46.4621	48.2760	50.1905
33080	L	Housing Inspector	N	41.7747	43.5786	45.5586	47.4772	49.5626
33060	L	Housing Inspector (Certified)	N	43.4465	45.3298	47.3891	49.3866	51.5428
28300	L	Information Systems Specialist	N	41.5167	43.3124	45.2457	47.2117	49.2745
36050	L	Information Systems Support Technician	N	34.4616	35.7554	37.0840	38.4745	39.9090
22290	L	Landscape Architect	E	53.0981	55.5227	58.1763	61.0251	64.0261
26050	IB	Librarian I	N	35.7729	37.4714	39.3632	41.1146	42.8922
26040	IB	Librarian II	N	39.3632	41.1146	42.8922	44.8898	46.8170
42450	IB	Library Aide	N	21.4900	22.5110	23.4789	24.4824	25.1512
42130	IB	Library Assistant	N	26.0928	27.2279	28.4159	29.6213	31.0120
26150	IA	Library Literacy Program Coordinator	N	37.7000	39.3810	41.0970	42.9714	44.8458
42462	ID	LIBRARY PAGE		0	0	0	0	18.0000
26100	IA	Library Special Services Coordinator	E	42.3819	44.4058	46.5532	48.7269	51.0588
42500	IB	Library Specialist I	N	29.4544	30.7127	32.0415	33.3969	35.1484
46100	IB	Library Specialist II	N	31.0120	32.6753	34.0658	35.4736	37.2517
64200	G1	Mealsite Coordinator	N	0	0	27.3333	27.9759	28.6444
24700	G3	Mid-level Practitioner	E	0	54.7109	56.5238	58.5829	60.6600
63200	G1	Mini Bus Driver	N	0	0	27.6327	28.7061	29.8855
24040	G1	Nutritionist	E	38.3075	39.8210	41.3257	42.8922	44.6522
35150	L	Permit Specialist	N	32.6487	34.2066	35.7377	37.4098	39.1610
35200	L	Planning Technician	N	32.8536	34.5839	36.4020	38.3148	40.3288
24760	G1	Psychiatrist	E	85.3231	89.5871	94.0644	98.7669	103.7071
24020	G3	Public Health Nurse	E	50.2938	52.0957	54.1932	56.4561	58.6687
65742	R2	RECREATION ACTIV LDR R2		19.2334	21.3213	23.8132	26.1136	29.1168
65740	R1	Recreation Activity Leader	N	19.7206	21.8486	24.3270	26.8044	29.8535
24050	G1	Registered Environmental Health Specialist	N	44.3399	45.8850	47.6403	49.5173	51.3863
24030	G3	Registered Nurse	E	0	48.7161	50.3986	52.1203	53.9959
21360	L	Revenue Development Specialist I	N	36.6046	38.1795	39.7206	41.3900	43.2081
21150	L	Revenue Development Specialist II	N	45.6390	47.6386	49.7781	51.9172	54.1961
24800	G1	Senior Behavioral Health Clinician	E	47.0823	48.9837	50.8035	52.8179	54.9617
32030	L	Senior Building Inspector	N	51.3229	53.5405	55.9692	58.3365	60.9238
35170	L	Senior Building Plans Examiner	N	51.3229	53.5405	55.9692	58.3365	60.9238
55390	G1	Senior Community Health Specialist	N	32.3322	33.4673	34.5409	35.7112	37.5330
24690	G1	Senior Environmental Health Specialist	N	46.5647	48.1986	50.0027	52.0010	53.9586
41030	L	Senior Field Representative	N	0	0	36.9346	38.5626	40.1377

Job Code	Rep Unit	Classification Title	FLSA	Step 1	Step 2	Step 3	Step 4	Step 5
28260	L	Senior Health Management Analyst	N	47.0725	49.3339	51.7452	54.3059	56.9108
28960	L	Senior Information Systems Specialist	N	45.7719	47.8102	49.9624	52.2192	54.5492
26060	IB	Senior Librarian	N	41.1586	42.9363	44.8285	46.8878	48.9204
35140	L	Senior Permit Specialist	N	35.3099	37.0891	38.9344	40.8900	43.5005
29020	L	Senior Planner	E	51.1117	53.3994	55.8373	58.2926	60.8976
24010	G3	Senior Public Health Nurse	E	55.0796	57.1913	59.3682	61.8907	64.2691
65560	G1	Senior Service Aide	N	0	0	24.7816	25.6876	26.7086
65570	G1	Senior Service Assistant	N	0	0	31.6459	32.4730	33.2562
24810	G1	Social Services Specialist	N	36.6046	38.1794	39.7205	41.3899	43.2080
65532	R2	SPORTS FIELD MONITOR		0	0	0	0	18.0000
65750	R1	Sports Official	N	20.7843	24.2616	27.7388	31.2152	34.7055
65752	R2	SPORTS OFFICIAL R2		20.2562	23.6431	27.0511	30.4163	33.8028
26030	IA	Supervising Librarian	E	46.8962	49.0700	51.3845	53.8487	56.4974
46090	IA	Supervising Library Assistant	N	31.8040	33.1240	34.5670	36.0544	39.1406
34040	G1	Vector Control Technician	N	0	0	32.4984	33.6230	34.6608